XPERTX
XpertX Computerized Keno System V1.6 with Read Restricted Utility V2.6,
Paychex Utility V3.0 and Balldraw Archive Utility V1.0
Suggested Trial Procedures

Keno System

1. Keno key employees should provide close supervision of all writers,
    deskpersons, and administrative personnel.

2. All auditing procedures must be performed <u>utilizing the restricted
    copy of reports produced by the keno system diskette.</u> The keno log
    printed at the keno desk is not restricted and does not constitute an
    auditable document.

3. Each day accounting or auditing personnel shall:

    a. Foot write and payouts for one station on the restricted
        transaction report to ensure that totals are correct. Once
        the trial period procedures have been successfully
        completed for a period of seven days the read restricted
        ulitity may be used to complete this step.

    b. Review a 5%-10% sample of tickets paid using the
        restricted transaction log to ensure that the correct payouts
        were made based on the amount wagered and the payout
        schedule.

    c. Review all tickets written for continuous sequencing for one
        station using the restricted reports (i.e., produced by
        system diskette). Documented follow-up is to be
        performed when any sequence errors are found.

    d. Review all voids for propriety and regulation compliance.

    e. Review all restricted computer-generated reports for the
        proper handling of voids and unpaid winners.

4. Review exception reports on a daily basis for propriety of
    transactions, changes in the system configuration and any other
    unusual occurrences.

Balldraw Archive Utility

1. Accounting and auditing personnel shall:

a. Manually regrade all winning tickets in excess of $100 and at least 5% of all other winning tickets and trace to the computer payout report.

b. Regrade the same keno tickets utilizing the XpertX regrading software.

2. Prepare a schedule comparing the manually regraded payout and the payout regraded by the XpertX software. Any discrepancies should be documented for subsequent review by the Board.

Read Restricted and Paychex Utility

1. Accounting or auditing personnel shall:

a. Trace totals for write and payouts from the XpertX restricted transaction report to those produced by the read restricted utility.

b. Review the sample of tickets selected for regrading by the paychex utility to ensure that the correct percentage of tickets was selected.

c. Review the sample of tickets selected for adequacy of distribution. The paychex utility should generate a sample from all tickets paid during the shift.

d. On a sample basis, compare the tickets and ball draws selected by the paychex utility to the original restricted copy for completeness.

2. When the keno game is operated by one person or in the event that any one person performs both the writer and deskman functions:

a. Review winning tickets selected by the paychex utility to ensure that all winning tickets in excess of $100 were chosen for regrading.

b. Review the sample of winning tickets selected by the paychex utility to ensure that 5% have been chosen for regrading.

3. In the event that a keno game operated by one person or with one person performing both the writer and deskman functions does not occur during each day of the trial period, the following procedures must be performed:

a. Select any writer that was on duty that day and generate reports for that writer using the read restricted utility.

b. Using those reports, perform the procedures outlined in steps 2a and 2b above.